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TAXES ON FOREST PROPERTY IN TWO SELECTED COUNTIES
IN MISSISSIPPI, 1936-1939, WITH STATE AVERAGES

by

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The Occasional Papers of the Southern Forest Experiment Station present information on current southern forestry problems under investigation at the Station. In some cases, these contributions were first presented as addresses to a limited group of people, and as "occasional papers" they can reach a much wider audience. In other cases, they are summaries of investigations prepared especially to give a report of the progress made in a particular field of research. In any case, the statements herein contained should be considered subject to correction or modification as further data are obtained.

FOREWORD

This progress report supplements Occasional Paper No. 89, "Taxes on forest property in five selected counties in Mississippi, 1936-1939," issued April 5, 1940. The tables in this supplement present data on the ad valorem property taxes levied for State, county, school, and road purposes (but not for drainage or levee purposes) on forest land and timber in George and Webster Counties, Mississippi, and include a table of State averages based on seven counties: these two and the five counties reported upon in Occasional Paper No. 89 (Alcorn, Holmes, Marion, Newton, and Quitman). Further information in respect to the tables will be found in the "Foreword" of the previous report.

Because of the wide variation in assessment practice in respect to timber among both counties and the individual properties within any one county, the inclusion in the tables of average assessed values per acre of standing timber seemed of doubtful significance and they were therefore omitted. Taxes on timber, where levied, are included, however, in the tax per acre figures.

The reader may be assisted in interpreting these figures by a word as to their purpose and limitations. Their primary purpose is to show the general level of assessed value and taxes relative to forest land, together with the relative weight of taxation among the various classes of forest land. There is also some indication of the current trend in forest land taxation, and in time, similar figures covering a longer period of years will afford a valuable measure of this trend. It is, perhaps, unnecessary to point out that these figures do not reveal the tax situation of any particular property. If that is required, a special investigation is necessary, owing to frequent wide tax disparity among individual properties within the same county. These figures do afford, however, a basis for determining whether an individual property may be in an exceptionally favored or an overburdened condition, which might be more or less temporary.

Table 1.—State averages, Mississippi^{1/}

Forest type and condition-class	Average assessed value per acre				Index of assessed value per acre				Average tax per acre				Index of tax per acre			
	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939
	Dollars				Annual Index				Cents				Annual Index			
Pine: Sawlog	3.41	3.41	3.00	3.00	104	104	92	92	24.2	22.2	21.1	22.2	108	99	94	99
Under-sawlog	2.88	2.88	2.77	2.77	101	101	98	98	16.6	14.9	14.4	15.0	108	97	94	98
Clear-cut	2.77	2.77	2.66	2.66	101	101	97	97	16.5	14.8	14.3	14.9	109	97	94	98
Upland hardwood: Sawlog	3.19	3.19	3.11	3.11	101	101	98	98	19.8	16.6	17.2	17.5	111	93	96	98
Under-sawlog	2.92	2.92	2.80	2.80	101	101	97	97	16.8	15.0	14.6	15.2	108	97	94	98
Bottomland hardwood: Sawlog	3.48	3.48	3.32	3.32	101	101	97	97	23.2	20.9	20.8	21.0	107	97	96	97
Under-sawlog	3.23	3.23	3.14	3.14	101	101	98	98	18.0	16.2	16.8	16.9	106	95	99	99

^{1/} Based on data from seven counties—Alcorn, George, Holmes, Marion, Newton, Quitman, and Webster.

Table 2.- George County, Miss.^{1/}

Forest type and condition-class	Average assessed value per acre				Index of assessed value per acre				Average tax per acre				Index of tax per acre			
	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939
	- - - Dollars- - -				- - - Annual Index- - -				- - - Cents- - -				- - - Annual Index- - -			
<u>Pine:</u>																
Sawlog	3.50	3.50	3.50	3.50	100	100	100	100	20.9	20.1	21.4	23.8	100	97	103	114
Under-sawlog	3.29	3.29	3.12	3.12	102	102	97	97	16.6	14.9	14.3	15.2	108	97	93	99
Clear-cut	3.03	3.03	2.95	2.95	101	101	98	98	15.0	13.5	13.2	14.3	108	97	95	103
<u>Upland hardwood:</u>																
Under-sawlog	3.05	3.05	3.01	3.01	100	100	99	99	15.6	13.9	13.5	14.4	109	97	94	101
<u>Bottomland hardwood:</u>																
Sawlog	3.10	3.10	3.00	3.00	101	101	98	98	17.8	15.6	14.3	15.8	111	97	92	98
Under-sawlog	2.96	2.96	2.99	2.99	100	100	101	101	15.4	14.0	14.0	15.1	106	97	97	104

^{1/} In addition to the ad valorem taxes shown, all forest land in George County is taxed 2 cents per acre for fire protection purposes.

Table 3.—Webster County, Miss.

Forest type and condition-class	Average assessed value per acre				Index of assessed value per acre				Average tax per acre				Index of tax per acre										
	1936		1937		1938		1939		1936		1937		1938		1939								
	— Dollars —				— Annual Index —				— Cents —				— Annual Index —										
<u>Pine:</u>																							
Sawlog	3.29	3.29	2.48	2.48	109	109	82	82	43.8	38.3	35.7	39.4	111	97	91	100							
Under-sawlog	2.46	2.46	2.29	2.29	102	102	95	95	19.9	17.2	15.4	16.8	114	98	88	96							
Clear-cut	2.92	2.92	2.68	2.68	103	103	94	94	24.8	21.0	19.2	21.0	114	97	88	97							
<u>Upland hardwood:</u>																							
Sawlog	2.67	2.67	2.33	2.33	104	104	91	91	20.9	17.1	17.0	18.5	114	93	93	101							
Under-sawlog	2.47	2.47	2.28	2.28	102	102	95	95	20.4	17.5	15.5	16.6	115	98	87	93							
<u>Bottomland hardwood:</u>																							
Sawlog	3.00	3.00	2.64	2.64	104	104	92	92	26.6	22.2	17.0	18.5	121	101	78	84							
Under-sawlog	2.40	2.40	2.17	2.17	103	103	94	94	17.0	15.6	14.9	15.9	108	99	94	101							

